IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

THURSDAY, THE 24TH MAY 2007 / 3RD JYAISHTA 1929

WA.No. 1205 of 2007()

AGAINST THE JUDGEMENT IN WPC.9209/2007 Dated 19/03/2007

APPELLANT: PETITIONER IN THE WPC

N.K.VIJAYA KUMAR,
CHAITHRAM, CHETTUMKUZHI,
HIDAYATH NAGAR P.O.,
KASARAGOD DISTRICT.

BY ADV. SRI.V.P.SUKUMAR

RESPONDENTS: RESPONDENTS IN THE WPC

1. THE COMMERCIAL TAX OFFICER,
OFFICE OF THE ASSISTANT COMMISSIONER(KVAT),
SPECIAL CIRCLE, KASARGOD DIST.

2. THE STATE OF KERALA, REPRESENTED BY THE
CHIEF SECRETARY, GOVERNMENT SECRETARIATE,
THIRUVANANTHAPURAM.

3. VARGHESE, S/O MATHAI, PROPRIETOR,
V.M.TRADERS, DOOR NO.W18/359,
ROSE GARDENS SCHOOL BUILDING, P.O.MUTTATHODY,
VIDYA NAGAR, KASARAGOD DISTRICT.

SPECIAL GOVERNMENT PLEADER FOR TAX SRI.V.V.ASHOKAN

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 24/05/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

H.L.DATTU, C.J. & K.T.SANKARAN,J.

W.A. NO. 1205 OF 2007

Dated this the 24th day of May, 2007

JUDGMENT

H.L.DATTU, C.J.

This appeal is filed against the order passed by the learned single Judge in W.P.(C) No.9209 of 2007, dated 19th March, 2007.

2. Appellant was before this Court inter alia questioning the correctness or otherwise of the orders of protective assessments passed by the assessing authority under Section 19 C of the Kerala General Sales Tax Act, 1963 (`Act' for short). Learned single Judge has rejected the Writ Petition solely on the ground that the petitioner has an alternate remedy provided under the Act. It is the correctness or otherwise of the order of the learned single Judge is the subject matter in this appeal.

3. Section 19 C of the Act provides for passing of protective assessment orders. In the instant case,

the assessing authority has passed such an order against the appellant. If the appellant is aggrieved by such an order, he has to avail the effective and efficacious remedy provided under the Act itself. In that view of the matter, we are of the firm opinion that no interference is called for in the order passed by the learned single Judge. The appeal requires to be rejected and is rejected.

Ordered accordingly.

(H.L.DATTU)
Chief Justice

(K.T.SANKARAN)
Judge

ahz/